

U. S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

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Alcohol and Tobacco Tax Division
Industry Circular No. 56-1

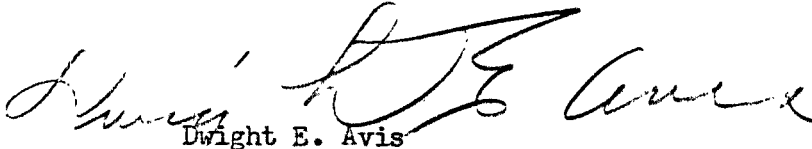
Monthly Reports of
Manufacturers of Tobacco Products

Manufacturers of tobacco, cigars, and cigarettes:

1. The purpose of this industry circular is to furnish instructions for the preparation of monthly reports, Forms 2134 and 2136, with respect to tobacco materials received, shipped, lost, and destroyed, beginning with reports for January 1956.

2. Section I of Forms 2134 and 2136 provides for the reporting of tobacco materials received, shipped, lost, and destroyed by kinds of materials as defined in regulations 26 CFR (1954) Parts 270 and 275. However, you will report transactions, in all such specific kinds of materials, under only the classifications of unstemmed and stemmed leaf tobacco. Black Fat tobacco received, shipped, lost, and destroyed shall be included in the column relating to unstemmed leaf tobacco. Perique tobacco, tobacco in process, scraps, cuttings, clippings, and siftings received, shipped, lost, and destroyed shall be included in the column relating to stemmed leaf tobacco. Tobacco materials acquired by the reduction of tobacco products shall be similarly included. Stems received into the factory or outside place of storage (not those accumulated from stemming operations in the factory) shall also be included in the column relating to stemmed leaf tobacco. Only those stems so received, which are thereafter lost or destroyed, shall be so reported, and similarly included. All stems shipped to manufacturers of tobacco products, dealers in tobacco materials, or for purposes other than fertilizer, insecticide, or nicotine, shall be reported, and included in the column relating to stemmed leaf tobacco. Waste tobacco materials shipped, lost, or destroyed shall not be included in such reports.

3. Inquiries in regard to this industry circular should refer to the number thereof and should be directed to the appropriate Assistant Regional Commissioner, Alcohol and Tobacco Tax.


Dwight E. Avis
Director, Alcohol and Tobacco Tax Division